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| **Introduction** |
| This form is for notifying Irish Auditing and Accountancy Supervisory Authority (IAASA) of any change of information concerning the registration of third-country audit entities as defined in Article 2 (4) of the Directive 2006/43/EC (Directive) and in accordance with Article 45 of the Directive 2006/43/EC of 17 May, 2006 (as amended by Directive 2014/56/EU, and Regulation (EU) No 537/2014).  The updated information provided under Items 1.1 to 1.12, 1.16, 1.18, 2.2, 3.3, 4.1, 5.1, 6.1 and 7.1 will be stored in the register in electronic form and shall be electronically accessible to the public.  **Who must use this Form?**  Third-country audit entities that either have applied for registration with IAASA or are already registered with IAASA after having submitted Form B (IE) shall notify IAASA within 1 month of any change of information contained in the public register by means of submitting Form B-U (IE).  **How to update registration information?**  The update form B-U (IE) needs to be filled in ,the declarations at item10 must be completed and the form must be signed by an authorised person on behalf of the applicant (i.e. a member of the administrative and/or management body) and sent to IAASA by email (as attachment to thirdcountry@iaasa.ie). Complete item 1.0 (Name of the applicant and contact details for the registration) and furthermore only those items for which the information needs to be updated. In cases where the information needs to be updated, clearly indicate whether the update involves either a *change* or *removal* of previously submitted information, or an *addition* of new information or *no change* of information.  **Questions and contact**  More information about IAASA and the public oversight on third-country audit entities as well as contact information can be found on the IAASA website. <https://iaasa.ie/> |

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| Provide the following information. Indicate whether this information is updated or unchanged:  Updated  Unchanged | |
| 1.1 Provide the full name of the third-country audit entity.  This form refers to the third-country audit entity as the “applicant”. |  |
| 1.2 Legal form of the applicant |  |
| 1.3 Home country of the applicant |  |
| 1.4 Street |  |
| 1.5 City |  |
| 1.6 Postal Code |  |
| 1.7 Phone number, including country and area code |  |
| 1.8 Fax number, including country and area code |  |
| 1.9 Email address |  |
| 1.10 Website address |  |
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| **Primary contact for this registration – *Complete only if updated*** | |
| 1.11 Last name of the primary contact |  |
| 1.12 First name of the primary contact |  |
| 1.13 Street |  |
| 1.14 City |  |
| 1.15 Postal Code |  |
| 1.16 Phone number, including country and area code |  |
| 1.17 Fax number, including country and area code |  |
| 1.18 Email address of the primary contact |  |

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| **2.0 Other offices – *Complete only if updated*** | |
| 2.1 Are there any offices that belong to the applicant, other than the headquarters, that are or will be responsible for issuing audit reports in relation to relevant audit clients at item 8.0?  Yes  No (if no, all previously submitted information about offices will be removed; proceed to 3.0)  2.2 Use **Form B-U-1(IE) – Other Offices** as an Annex to this form to update the registration information concerning Other offices. List contact details of all offices, *additional to* the previously submitted information, that are or will be responsible for issuing audit reports in relation to relevant audit clients at item 8.0, and label these offices “**add**”. List contact details of all offices, for whichthepreviously submitted information has *changed*, and label these offices “**change**”. List contact details of all offices that need to be *removed* fromthe previously submitted information, and label these offices “**remove**”. List the contact details of all offices remaining unchanged and label these offices as “**no change**” | |
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| **3.0 Membership of a network – *Complete only if updated*** | |
| 3.1 Does the applicant belong to a network?  Yes  No (if no, all previously submitted information about the network will be removed; proceed to 4.0) | |
| 3.2 Name of the network |  |
| 3.3 Provide an annex with a description of the network including at least its organisational structure, a list of names and contact details of all members of that network *and* of any affiliates of the applicant. Alternatively you may provide a link to a network on a website where a list of names and contact details of all members of that network *and* of any affiliates of the applicant is publicly available. | |
| Link |  |

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| **4.0 Registration as an audit entity outside the European Union or the European Economic Area– *Complete only if updated*** |
| 4.1 Is the applicant registered as an audit entity in a country outside EU/EEA (including in its home country)?  Yes  No (if no, proceed to 4.2)  Use **Form B-U-2 (IE) – Other Registrations outside EU/EEA** as an Annex to this form to update the registration information concerning Other Registrations outside EU/EEA. List all relevant registrations, *additional to* the previously submitted information, and pending registrations and label these registrations “**add**”. *(Please note pending registrations will not be included on the public register).*List all registrations for whichthe previously submitted information has *changed* and label these registrations “**change**”. List all registrations that need to be *removed* fromthe previously submitted information and label these registrations “**remove**”. List all registrations remaining unchanged and label these registrations “**no change**” |
| 4.2 Has a previous application for registration ever been rejected or a previous registration been withdrawn in any jurisdiction outside the EU/EEA?  Yes  No (if no, proceed to 5.0)  Use **Form B-U-2 (IE) – Other Registrations outside EU/EEA** as an Annex to this form to update the registration information concerning Other Registrations outside EU/EEA which have been rejected or withdrawn. List all relevant rejected applications or withdrawn registrations, *additional to* the previously submitted information, and label these applications or registrations “**add**”. List all rejected or withdrawn registrations remaining unchanged and label them as “**no change**”. |
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| **5.0 Other registrations as a third-country audit entity or an audit firm in another member state of the European Union or the European Economic Area - *Complete only if updated*** |
| 5.1 Is the applicant registered as a third-country audit entity or an audit firm in another member state of the EU or the EEA?  Yes  No (if no, all previously submitted information about other registrations inside EU/EEA will be removed; proceed to 5.2)  Use **Form B-U-3 (IE) – Other Registrations inside EU/EEA** as an Annex to this form to update the registration information concerning Other Registrations inside EU/EEA. List all relevant registrations, *additional to* the previously submitted information, and pending registrations and label these registrations “**add**”. *(Please note pending registrations will not be included on the public register)* List all registrations for whichthe previously submitted information has *changed*, and label these registrations “**change**”. List all registrations withdrawn or rejected to be *removed* fromthe previously submitted information and label these registrations “**remove**”. List all registrations remaining unchanged and label these registrations “**no change**”. |
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| 5.2 Has a previous application for registration ever been rejected or a previous registration been withdrawn in any jurisdiction inside the EU/EEA?  Yes  No (if no, proceed to 6.0)  Use Annex 1-6 (IE) **– Other Registrations inside EU/EEA** as an Annex to this form to update the registration information concerning Other Registrations inside EU/EEA. List all relevant withdrawn or rejected applications for registration, *additional to* the previously submitted information, and label these applications “**add**”. List all registrations remaining unchanged and label these “**no change**”. |
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| **6.0 Administration and management - *Complete only if updated*** |
| 6.1 Use **Form B-U-4 (IE)– Administration and Management** as an Annex to this form to update the registration information concerning the members of the applicant’s administrative and/or management body. List names, contact details and information about the qualification of each member of the administrative and/or management body. In addition, please provide the following information for each member of the administrative and/or management body :  - Individual membership certificates from the accountancy bodies that each Individual is a member.  - Practising certificates/audit licenses from the accountancy bodies/third country competent authorities that license each individual to audit in his/her home country.  - Evidence that each individual has completed a minimum three years practical training in the auditing of annual accounts, consolidated accounts or similar financial statements and evidence that each individual has completed at least 2 years practical training with a statutory auditor/audit firm approved in his/her home country.  List names, contact details and information about the qualification of all *new* members of the administrative and/or management body, and label these members “**add**”. List all members for whichthe previously submitted information has *changed*, and label these members “**change**”. List all members that need to be *removed* fromthe previously submitted information, and label these members “**remove**”. List all members remaining unchanged and label these members “**no change**”. |
| 6.2 Does a majority of members of the administrative and/or management body hold a qualification that meets requirements equivalent to those required by Articles 4 to 10 of Directive 2006/43/EC (as amended)?  Yes  No |

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| **7.0 Third-country auditors - *Complete only if updated*** | | |
| 7.1 Use **Form B-U-5 (IE)– Third-country auditors** as an Annex to this form to update the registration information concerning the third-country auditors. List names, qualification and registration details of all *new* third-country auditors. In addition, please provide the following information for each new third country auditor and as applicable for amendments to the registration details of currently registered third country auditors:  - Individual membership certificates from the accountancy bodies that each third country auditor is a member.  - Practising certificates/audit licenses from the accountancy bodies/third country competent authorities that license each third country auditor to audit in his/her home country.  - Evidence that each third country auditor has completed a minimum three years practical training in the auditing of annual accounts, consolidated accounts or similar financial statements and evidence that each third country auditor has completed at least 2 years practical training with a statutory auditor/audit firm approved in his/her  Label these new third-country auditors “**add**”. List all third-country auditors for whichthe previously submitted information has *changed*, and label these third-country auditors “**change**”. List all third-country auditors that need to be *removed* fromthe previously submitted information, and label these third-country auditors “**remove**”. List all third-country auditors remaining unchanged “**no change**”. | | |
| 7.2 Do all the third-country auditors listed on Form B-U--5 hold a qualification that meets requirements equivalent to those required by Articles 4 to 10 of Directive 2006/43/EC (Statutory Audit Directive)?  Yes  No  Please proceed to question 8.0 | | |
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| **8.0 Relevant audit clients according to Article 45 (1) of the Directive - *Complete only if updated and/or question 7 has been completed*** | | |
| 8.1 Use **Form B-U-6 (IE) – Client Information** as an Annex to this form to update the registration information concerning the relevant audit clients. List all *new* relevant audit clients and label these relevant audit clients “**add**”. List all relevant audit clients for whichthe previously submitted information has *changed*, and label these relevant audit clients “**change**”. List all relevant audit clients that need to be *removed* fromthe previously submitted information, and label these audit clients “**remove**”. List all relevant audit clients remaining unchanged and label these “**no change**” | | |
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| **9.0 Good Repute - *Complete only if 6 and/or 7 have been completed*** | |
| 9.1 Is the applicant, all members of the administrative and/or management body and each individual designated by the firm as being primarily responsible for carrying out or signing, on behalf of the firm, an audit on a relevant audit client, of good repute?  For each newly added third-country auditor and for each new member of the administrative and/or management body, please provide **letters of good standing** from the accountancy bodies/third country competent authorities that each member of the administrative and/or management body and each third country auditor is member  Yes  No | |
| 9.2 All new members of the administrative and/or management body of the firm and new individuals who are designated, by the firm as primarily responsible for carrying out or signing on behalf of the firm, an audit on a relevant audit client, as well as those whose details have been updated must complete and sign the **Form B-8(IE) - Good Repute Form - Individual.** | |
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| **10. Declaration*- Required*** | | |
| **The information in this form is complete and true.**  Yes  No  **The changes notified within this form have been notified within 1 month of the change.**  Yes  No  **If no please provide a reason**    Fill in this form, have it signed by an authorised person on behalf of the applicant (i.e. a member of the administrative and/or management body) and send it as an attachment to an email to the following email address: thirdcountry@iaasa.ie | | |
| Last name |  | |
| First name |  | |
| Function |  | |
| Date |  | |
| Signature |  | |
| **Annexes** | |
| Form B-U-1 (IE) – Other Offices  Form B-U-2 (IE) – Other Registrations outside EU/EEA  Form B-U-3 (IE) – Other Registrations inside EU/EEA  Form B-U-4 (IE) – Administration and Management  Form B-U-5 (IE) – Third-country auditors  Form B-U-6 (IE) – Client Information  Form B-7(IE)- Good Repute (Entity)  Form B-8 (IE)- Good Repute (Individual) | |